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**From:**

**Sent:** Thursday, May 19, 2011 1:40:49 PM

**To:**

**Cc:**

**Subject:** RE: AAR 60 day Objection letter and notice partners

We should issue FPAA's only to notice partners. We should issue FPAA's to non-notice partners only if they have identified themselves in accordance with section 6223(c)(3) and, if the partnership has more than 100 partners, they have a one percent partnership interest or more.

The FPAA supplants the purported AAR so it doesn't make any difference whether the AAR is validly signed.